

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511  
ATTICA, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2014**

*B7R*

---

**BUSBY FORD & REIMER, LLC**

---

CERTIFIED PUBLIC ACCOUNTANTS

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**TABLE OF CONTENTS**  
**JUNE 30, 2014**

	<u>Page</u>
Independent Auditors' Report	1 – 3
<b>Financial Statement</b>	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	4
Notes to Financial Statement	5 – 9
<b>Regulatory Required Supplementary Information</b>	
Summary of Expenditures - Actual and Budget	10
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	11
Supplemental General Fund	12
At Risk Fund (K-12)	13
Capital Outlay Fund	14
Driver Training Fund	15
Food Service Fund	16
Parent Education Fund	17
Special Education Fund	18
Vocational Education Fund	19
KPERs Contribution Fund	20
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	21
Gifts and Grants Fund	22
Contingency Reserve Fund	23
Textbook and Student Material Revolving Fund	24
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	25
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	26
<b>Federal Award Information</b>	
Schedule of Expenditures of Federal Awards	27



---

# BUSBY FORD & REIMER, LLC

---

CERTIFIED PUBLIC ACCOUNTANTS  
**INDEPENDENT AUDITORS' REPORT**

**Board of Education  
Attica Unified School District No. 511  
Attica, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Attica Unified School District No. 511, Attica, Kansas**, as of and for the year ended **June 30, 2014** and the related notes to the financial statement.

*Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

*Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Board of Education  
Attica Unified School District No. 511**

*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

As described in Note 1 of the financial statement, the financial statement is prepared by **Attica Unified School District No. 511, Attica, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Attica Unified School District No. 511, Attica, Kansas**, as of **June 30, 2014**, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Attica Unified School District No. 511, Attica, Kansas**, as of **June 30, 2014**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education  
Attica Unified School District No. 511**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2013 basic financial statement upon which we rendered an unmodified opinion dated October 8, 2013. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

***Busby Ford & Reimer, LLC***

Busby Ford & Reimer, LLC  
December 2, 2014

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 7,525	\$ 0	\$ 1,440,565	\$ 1,448,027	\$ 63	\$ 0	\$ 63
Special Purpose Funds							
Supplemental General	29,630	0	405,253	410,000	24,883	0	24,883
At Risk (K-12)	3,338	0	100,000	91,452	11,886	0	11,886
Capital Outlay	569,662	0	114,361	114,985	569,038	0	569,038
Driver Training	7,389	0	680	2,162	5,907	0	5,907
Food Service	20,117	0	129,385	114,502	35,000	0	35,000
Parent Education	7,059	0	0	0	7,059	0	7,059
Special Education	27,234	0	309,400	270,846	65,788	0	65,788
Vocational Education	0	0	20,000	14,507	5,493	0	5,493
KPERS Contribution	0	0	107,286	107,286	0	0	0
Federal Funds	(3,442)	4,739	21,328	40,423	(17,798)	0	(17,798)
Gifts and Grants	5,812	0	114,760	113,267	7,305	0	7,305
Contingency Reserve	78,719	0	100,000	0	178,719	0	178,719
Textbook and Student Material							
Revolving	16,193	0	3,552	139	19,606	0	19,606
District Activity Funds	776	0	5,764	5,956	584	0	584
	<u>\$ 770,012</u>	<u>\$ 4,739</u>	<u>\$ 2,872,334</u>	<u>\$ 2,733,552</u>	<u>\$ 913,533</u>	<u>\$ 0</u>	<u>\$ 913,533</u>

Composition of Cash:

Checking Accounts	\$ (9,252)
Money Market Account	940,228
Agency Funds	930,976
	(17,443)
	<u>\$ 913,533</u>

The notes to the financial statement are an integral part of this statement.

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**Attica Unified School District No. 511** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Attica, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

**General Fund**-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

**Special Purpose Funds**-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

**Agency Funds**-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Budget and Tax Cycle**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one amendment for the year ended June 30, 2014.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds  
Contingency Reserve Fund  
District Activity Funds

Gifts and Grants Fund  
Textbook and Student Material Revolving Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.



**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 2 - Compensated Absences:**

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

**Note 3 - Interfund Transactions:**

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:						
	At Risk (K-12)	Capital Outlay	Food Service	Special Education	Vocational Education	Contingency Reserve	Total
Transfer from:							
General Fund	\$ 0	\$ 2,418	\$ 0	\$ 180,814	\$ 0	\$ 100,000	\$ 283,232
Supplemental General Fund	100,000	0	37,868	128,012	20,000	0	285,880
	<u>\$ 100,000</u>	<u>\$ 2,418</u>	<u>\$ 37,868</u>	<u>\$ 308,826</u>	<u>\$ 20,000</u>	<u>\$ 100,000</u>	<u>\$ 569,112</u>

**Note 4 - Reimbursed Expenses:**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

**Note 5 - Contingencies:**

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 6 - Deposits:**

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2014.

At June 30, 2014, the District's carrying amount of deposits was \$930,976 and the bank balance was \$1,048,088. The bank balance is held by one bank. Of the bank balance, \$357,788 was covered by depository insurance, and the remaining \$690,300 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**Note 7 - Postemployment Benefits:**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 8 - On-Behalf Payments for Fringe Benefits and Salaries:**

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the District's employees. For the year ended June 30, 2014, the State made contributions of \$107,286. These contributions are recorded in the KPERS Contribution Fund as receipts and expenditures.

**Note 9 - Defined Benefit Pension Plan:**

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer, defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Ave., Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at a minimum of 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas contributed 11.12% of covered payroll for the year ended June 30, 2014. These contribution requirements are established by KPERS and are periodically revised. Kansas contributions to KPERS for all Kansas public school employees for the years ending June 30, 2014, 2013 and 2012 were \$361,575,393, \$323,067,803 and \$298,635,383 respectively, equal to the required contributions for each year.

**Note 10 - Subsequent Events:**

The District has evaluated subsequent events through December 2, 2014, the date which the financial statement was available to be issued.

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Certified Budget	Adjustment to		Adjustment for	Total Budget for	Expenditures	Variance - Over
		Legal Max	Comply with			Chargeable to	
	\$	(62,327)	\$	Budget Credits	Comparison	Current Year	(Under)
General Fund	\$ 1,487,376	\$	\$	22,978	\$ 1,448,027	\$ 1,448,027	\$ 0
Special Purpose Funds							
Supplemental General	410,000	0	0	0	410,000	410,000	0
At Risk (K-12)	120,054	0	0	0	120,054	91,452	(28,602)
Capital Outlay	634,693	0	0	0	634,693	114,985	(519,708)
Driver Training	8,540	0	0	0	8,540	2,162	(6,378)
Food Service	128,000	0	0	0	128,000	114,502	(13,498)
Parent Education	7,059	0	0	0	7,059	0	(7,059)
Special Education	314,599	0	0	0	314,599	270,846	(43,753)
Vocational Education	15,000	0	0	0	15,000	14,507	(493)
KPERS Contribution	115,976	0	0	0	115,976	107,286	(8,690)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	40,423	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	113,267	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	139	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	5,956	XXXXXXXXXX
	\$ 3,241,297	\$ (62,327)	\$	22,978	\$ 3,201,948	\$ 2,733,552	\$ (628,181)

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
<b>Cash Receipts</b>				
Local Sources	\$ 325,789	\$ 295,655	\$ 268,067	\$ 27,588
State Sources	1,119,187	1,144,910	1,204,725	(59,815)
Transfers	0	0	7,059	(7,059)
	<u>1,444,976</u>	<u>1,440,565</u>	<u>\$ 1,479,851</u>	<u>\$ (39,286)</u>
<b>Expenditures</b>				
Instruction	748,842	751,063	\$ 770,030	\$ (18,967)
Student Support Services	33,789	35,388	34,463	925
General Administration	154,302	112,561	108,256	4,305
School Administration	60,506	52,112	49,102	3,010
Operations & Maintenance	48,941	131,665	71,455	60,210
Student Transportation Services	78,731	64,835	80,920	(16,085)
Other Supplemental Services	1,181	17,171	19,785	(2,614)
Community Service Operations	3,000	0	3,000	(3,000)
Transfers	311,225	283,232	350,365	(67,133)
Adjustment to Comply With Legal Max	0	0	(62,327)	62,327
Adjustment for Qualifying Budget Credits	0	0	22,978	(22,978)
	<u>1,440,517</u>	<u>1,448,027</u>	<u>\$ 1,448,027</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	4,459	(7,462)		
Unencumbered Cash, Beginning	3,066	7,525		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 7,525</u>	<u>\$ 63</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 383,367	\$ 375,592	\$ 347,912	\$ 27,680
County Sources	21,800	16,558	19,570	(3,012)
State Sources	14,463	13,103	12,888	215
	<u>419,630</u>	<u>405,253</u>	<u>\$ 380,370</u>	<u>\$ 24,883</u>
Expenditures				
Instruction	59,732	26,922	\$ 90,000	\$ (63,078)
Student Support Services	2,867	0	0	0
Instructional Support Staff	1,388	512	0	512
General Administration	59,717	1,703	20,000	(18,297)
School Administration	10,439	0	20,000	(20,000)
Operations & Maintenance	183,939	94,983	179,997	(85,014)
Transfers	71,918	285,880	100,003	185,877
	<u>390,000</u>	<u>410,000</u>	<u>\$ 410,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	29,630	(4,747)		
Unencumbered Cash, Beginning	0	29,630		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 29,630</u>	<u>\$ 24,883</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 98,338	\$ 100,000	\$ 116,662	\$ (16,662)
	<u>98,338</u>	<u>100,000</u>	<u>\$ 116,662</u>	<u>\$ (16,662)</u>
Expenditures				
Instruction	55,339	29,671	\$ 46,516	\$ (16,845)
Student Support Services	10,681	10,692	13,828	(3,136)
Instructional Support Staff	24,945	22,186	28,810	(6,624)
School Administration	9,035	28,903	30,900	(1,997)
	<u>100,000</u>	<u>91,452</u>	<u>\$ 120,054</u>	<u>\$ (28,602)</u>
Receipts Over (Under) Expenditures	(1,662)	8,548		
Unencumbered Cash, Beginning	5,000	3,338		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 3,338</u>	<u>\$ 11,886</u>		



**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 105,682	\$ 105,433	\$ 57,357	\$ 48,076
County Sources	6,217	6,510	7,674	(1,164)
Transfers	0	2,418	0	2,418
	<u>111,899</u>	<u>114,361</u>	<u>\$ 65,031</u>	<u>\$ 49,330</u>
Expenditures				
Instruction	30,406	17,388	\$ 30,000	\$ (12,612)
Student Support Services	0	0	30,000	(30,000)
Instructional Support Staff	0	0	30,000	(30,000)
General Administration	0	0	28,000	(28,000)
School Administration	0	0	25,000	(25,000)
Central Services	0	0	25,000	(25,000)
Operations & Maintenance	8,878	12,177	50,000	(37,823)
Transportation	0	50,500	50,000	500
Other Support Services	0	0	50,000	(50,000)
Facility Acquisition & Construction Services	16,564	34,920	316,693	(281,773)
	<u>55,848</u>	<u>114,985</u>	<u>\$ 634,693</u>	<u>\$ (519,708)</u>
Receipts Over (Under) Expenditures	56,051	(624)		
Unencumbered Cash, Beginning	513,611	569,662		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 569,662</u>	<u>\$ 569,038</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 800	\$ 0	\$ 0	\$ 0
State Sources	558	680	1,150	(470)
	<u>1,358</u>	<u>680</u>	<u>\$ 1,150</u>	<u>\$ (470)</u>
Expenditures				
Instruction	1,766	0	\$ 3,250	\$ (3,250)
School Administration	2,334	1,978	2,190	(212)
Vehicle Operations, Maintenance Services	426	184	3,100	(2,916)
	<u>4,526</u>	<u>2,162</u>	<u>\$ 8,540</u>	<u>\$ (6,378)</u>
Receipts Over (Under) Expenditures	(3,168)	(1,482)		
Unencumbered Cash, Beginning	10,557	7,389		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 7,389</u>	<u>\$ 5,907</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Food Service Fund</u>	<u>Prior Year</u>		<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Actual</u>		<u>Actual</u>	<u>Budget</u>	
Cash Receipts					
Local Sources	\$ 31,976		\$ 41,859	\$ 32,928	\$ 8,931
State Sources	869		1,005	780	225
Federal Sources	43,344		48,653	42,834	5,819
Transfers	36,715		37,868	31,341	6,527
	<u>112,904</u>		<u>129,385</u>	<u>\$ 107,883</u>	<u>\$ 21,502</u>
Expenditures					
Operations & Maintenance	10,848		8,962	\$ 24,736	\$ (15,774)
Food Service Operations	99,922		105,540	103,264	2,276
	<u>110,770</u>		<u>114,502</u>	<u>\$ 128,000</u>	<u>\$ (13,498)</u>
Receipts Over (Under) Expenditures	2,134		14,883		
Unencumbered Cash, Beginning	17,983		20,117		
Prior Year Canceled Encumbrances	<u>0</u>		<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 20,117</u>		<u>\$ 35,000</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Parent Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 0	\$ 0	\$ 0	\$ 0
Transfers	0	0	0	0
	<u>0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures				
Student Support Services	12,659	0	\$ 7,059	\$ (7,059)
	<u>12,659</u>	<u>0</u>	<u>\$ 7,059</u>	<u>\$ (7,059)</u>
Receipts Over (Under) Expenditures	(12,659)	0		
Unencumbered Cash, Beginning	19,718	7,059		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 7,059</u>	<u>\$ 7,059</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
<b>Cash Receipts</b>				
Local Sources	\$ 1,135	\$ 574	\$ 0	\$ 574
Transfers	233,090	308,826	287,365	21,461
	<u>234,225</u>	<u>309,400</u>	<u>\$ 287,365</u>	<u>\$ 22,035</u>
<b>Expenditures</b>				
Instruction	219,354	259,577	\$ 275,324	\$ (15,747)
General Administration	7,001	5,935	6,509	(574)
School Administration	102	0	0	0
Operations & Maintenance	12,500	1,786	17,216	(15,430)
Student Transportation Services	3,034	3,548	15,550	(12,002)
	<u>241,991</u>	<u>270,846</u>	<u>\$ 314,599</u>	<u>\$ (43,753)</u>
Receipts Over (Under) Expenditures	(7,766)	38,554		
Unencumbered Cash, Beginning	35,000	27,234		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 27,234</u>	<u>\$ 65,788</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Vocational Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 15,000	\$ 20,000	\$ 15,000	\$ 5,000
	<u>15,000</u>	<u>20,000</u>	<u>\$ 15,000</u>	<u>\$ 5,000</u>
Expenditures				
Instruction	15,000	12,349	\$ 12,455	\$ (106)
School Administration	<u>0</u>	<u>2,158</u>	<u>2,545</u>	<u>(387)</u>
	<u>15,000</u>	<u>14,507</u>	<u>\$ 15,000</u>	<u>\$ (493)</u>
Receipts Over (Under) Expenditures	0	5,493		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 5,493</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 92,044	\$ 107,286	\$ 115,976	\$ (8,690)
	<u>92,044</u>	<u>107,286</u>	<u>\$ 115,976</u>	<u>\$ (8,690)</u>
Expenditures				
Instruction	61,025	69,500	\$ 75,129	\$ (5,629)
Student Support Services	3,498	4,088	4,419	(331)
Instructional Support Staff	1,657	1,695	1,832	(137)
General Administration	6,903	9,129	9,870	(741)
School Administration	6,351	7,435	8,037	(602)
Operations and Maintenance	4,786	6,856	7,411	(555)
Student Transportation Services	4,970	5,225	5,648	(423)
Food Service Operations	2,854	3,358	3,630	(272)
	<u>92,044</u>	<u>107,286</u>	<u>\$ 115,976</u>	<u>\$ (8,690)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Federal Funds</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Federal Sources		<u>\$ 35,849</u>	<u>\$ 21,328</u>
		<u>35,849</u>	<u>21,328</u>
Expenditures			
Instruction		35,027	37,457
General Administration		<u>3,544</u>	<u>2,966</u>
		<u>38,571</u>	<u>40,423</u>
Receipts Over (Under) Expenditures		(2,722)	(19,095)
Unencumbered Cash, Beginning		(720)	(3,442)
Prior Year Canceled Encumbrances		<u>0</u>	<u>4,739</u>
Unencumbered Cash, Ending		<u>\$ (3,442)</u>	<u>\$ (17,798)</u>



**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

Gifts and Grants Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 39,955	\$ 114,760
	<u>39,955</u>	<u>114,760</u>
Expenditures		
Instruction	<u>37,081</u>	<u>113,267</u>
	<u>37,081</u>	<u>113,267</u>
Receipts Over (Under) Expenditures	2,874	1,493
Unencumbered Cash, Beginning	2,938	5,812
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 5,812</u>	<u>\$ 7,305</u>

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 100,000
	<u>0</u>	<u>100,000</u>
Expenditures		
Instruction	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	100,000
Unencumbered Cash, Beginning	78,719	78,719
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 78,719</u>	<u>\$ 178,719</u>

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 3,360	\$ 3,552
	<u>3,360</u>	<u>3,552</u>
Expenditures		
Instruction	368	139
	<u>368</u>	<u>139</u>
Receipts Over (Under) Expenditures	2,992	3,413
Unencumbered Cash, Beginning	13,201	16,193
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 16,193</u>	<u>\$ 19,606</u>

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u>Fund</u>	<u>Beginning Cash</u> <u>Balance</u>	<u>Cash Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Ending Cash</u> <u>Balance</u>
Attica High School				
Junior Concessions	\$ 0	\$ 18,472	\$ 13,747	\$ 4,725
High School Cheerleaders	(163)	8,571	5,728	2,680
Student Council	1,445	413	945	913
Jr Hi Cheerleaders	2,592	5,446	5,445	2,593
Forensics	0	924	984	(60)
Scholars Bowl	0	60	120	(60)
Honor Society	461	1,072	549	984
Service Learning	493	317	23	787
Band Trip Fund	314	0	0	314
School Play	177	140	0	317
HS Boys BB Fundraiser	90	1,813	1,835	68
Class of 2013	637	166	0	803
Class of 2014	7,064	1,023	6,783	1,304
Class of 2015	2,571	765	4,413	(1,077)
Class of 2016	2,097	132	0	2,229
Class of 2017	492	110	0	602
Class of 2018	45	447	263	229
Class of 2019	0	164	72	92
	<u>\$ 18,315</u>	<u>\$ 40,035</u>	<u>\$ 40,907</u>	<u>\$ 17,443</u>

ATTICA UNIFIED SCHOOL DISTRICT NO. 511  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School	\$ 0	\$ 0	\$ 5,607	\$ 5,870	\$ (263)	\$ 0	\$ (263)
Athletics	776	0	157	86	847	0	847
Principal's Fund	<u>776</u>	<u>0</u>	<u>5,764</u>	<u>5,956</u>	<u>584</u>	<u>0</u>	<u>584</u>
	\$	\$	\$	\$	\$	\$	\$

## **FEDERAL AWARD INFORMATION**

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered		Receipts	Expenditures	Unencumbered Cash 6-30-14
			7-1-13	Cash			
Department of Education							
Rural Education Achievement Program	84.358	\$ 15,540	\$ 0	\$ 15,540	\$ 15,540	\$ 0	
(Passes Through Kansas Department of Education)							
Department of Agriculture							
School Breakfast Program	10.553	9,832					
National School Lunch Program	10.555	38,821					
		48,653	0	48,653	48,653	0	
Department of Education							
Title I Low Income	84.010	3,712	(1,366)	3,712	24,283	(21,937)	
Title II-A Teacher Quality	84.367	2,076	(2,076)	2,076	(4,139)	4,139	
		5,788	(3,442)	5,788	20,144	(17,798)	
Total Federal Awards		\$ 69,981	\$ (3,442)	\$ 69,981	\$ 84,337	\$ (17,798)	